

Statutory Document No. 2015/0129



Finance Act 2003

CUSTOMS (CONTRAVENTION OF A RELEVANT RULE) (AMENDMENT) REGULATIONS 2015

Laid before Tynwald: 21 April 2015
Coming into Operation: 2 April 2015

The Treasury makes the following Regulations under sections 24(3), 26(1) to (5), (8), (9) and 41(1) of the Finance Act 2003¹, as those provisions have effect in the Island.

1 Title

These Regulations are the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015.

2 Commencement

These Regulations come into operation on 2 April 2015.

3 Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2009

- (1) The Customs (Contravention of a Relevant Rule) Regulations 2009² are amended as follows.
- (2) In regulation 3 (interpretation), omit all the definitions except those of —
 - (a) “the Act”;
 - (b) “the 1994 Act”;
 - (c) “the Code”;
 - (d) “customs territory”;
 - (e) “the Implementing Regulation”;
 - (f) “the Importation Regulations”;
 - (g) “officer”; and
 - (h) “proper officer”.

¹ 2003 c.14 (of Parliament); as applied in the Island by SD 843/03, except section 41 which was applied by means of SD 906/09.

² SD 907/09, which have been amended by SD 0989/11.

- (3) In regulation 4(7) (relevant rule and amount of penalty), for “Where a person is liable to a penalty under these Regulations” substitute **34** Where as a consequence of these Regulations, a person is liable to a penalty under section 26 of the Finance Act 2003 (of Parliament), as it has effect in the Island **22**.
- (4) The Schedule is amended in accordance with the Schedule to these Regulations.

MADE 25TH MARCH 2015

W E TEARE
Minister for the Treasury

SCHEDULE

[Regulation 3(4)]

AMENDMENTS TO THE SCHEDULE TO THE CUSTOMS (CONTRAVENTION
OF A RELEVANT RULE) REGULATIONS 2003

1. At the beginning insert –

Sections 13, 15 and 18 of the Act

Any condition or restriction attaching to any approval given under section 13, 15 or 18 of the Act. The approved person. £1,000.

Section 14(1) and (3)(b) of the Act

Except where permitted, not to cause, or permit, to land an aircraft other than at a customs and excise airport (which, in the case of flights departing the Island, must be as specified in the clearance application), except with Treasury's permission or for unavoidable cause. The commander of the aircraft. £2,500.

Section 14(2) of the Act

Except as permitted by the Treasury, not to bring into the Island, in an aircraft, at any place other than a customs and excise airport, goods being imported from within the customs territory. The person bringing in the goods. £2,500.

Section 14(3)(1) of the Act

Except where permitted, not to depart on a flight to a place or area outside the Island and United Kingdom from any place in the Island and United Kingdom other than a customs and excise airport. The person departing. £2,500.

Section 14(4)(a) of the Act

In the case of landing other than as permitted under sections 14(1) or (3), The commander of the aircraft. £2,500.

(a) to make immediate report (b) not to permit goods to be unloaded from the aircraft (c) not to permit any crew or passengers to leave its vicinity (d) to comply with any directions given by an officer.

Section 14(4)(b) of the Act

In the case of landing other than as permitted under sections 14(1) or (3), no passenger or crew member to leave the immediate vicinity of the aircraft without the consent of an officer or constable. The passenger or crew member in question. £2,500.

Section 25(1) of the Act

To allow an officer to board and inspect an aircraft and all goods and documents carried in and relating to it. The commander of the aircraft. £2,500.

Section 25(2) of the Act

To permit an officer to enter and inspect an aerodrome. The person in control of the aerodrome. £2,500.

Section 25(3) of the Act

To keep the prescribed records of flights to and from that aerodrome; to permit an officer to make copies and take extracts from such records. The person in control of the aerodrome. £2,500.

Section 26(1) of the Act

Any instructions given under section 26(1) of the Act. The commander of the aircraft. £2,500.
The owner of the aircraft. £2,500.

2. For the heading to the entry “Ship’s Report Regulations” substitute **3** Ship’s Report, Importation and Exportation by Sea Regulations 1981³ (as they have effect in the Island) **2**.
3. For the heading to the entry “Aircraft Report Regulations” substitute **3** Aircraft (Customs and Excise) Regulations 1981⁴ (as they have effect in the Island) **2**.
4. Before the entry “Goods brought into the customs territory (the Island)” insert —

3 Section 65(1) of the Act

Except as permitted by the Treasury, no ship or aircraft requiring clearance under this section should depart from a port or customs and excise airport to a destination outside the member The master of the ship £1,000.
The commander member £1,000.

³ SI 1981 No 1260, as applied in the Island by GC 205/81.

⁴ SI 1981 No 1259, as applied in the Island by GC 205/81.



States, without a valid clearance.	of the aircraft.	
Section 73(1) of the Act		
To deliver a report to the proper officer as directed.	The master of the ship.	£500.
Section 74(2) and (3)(b) of the Act		
Any requirement made under section 74(2) or (3)(b) of the Act.	The master of the ship.	£500.
Section 78(1) of the Act		
Any requirement made under section 78(1) of the Act.	The person of whom the requirement is made.	£1,000.
Section 79(1) of the Act		
(a) A person (P) entering the Island must, at such place and in such manner as the Treasury may direct, declare any thing contained in P's baggage or carried with P which P has obtained outside the Island and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 11 of the Customs and Excise Duties (General Reliefs) Act 1986 (personal reliefs).	Any person.	£1,000.
(b) A person (P) entering the Island must, at such place and in such manner as the Treasury may direct, declare any thing contained in P's baggage or carried with P which, being dutiable goods or chargeable goods, P has obtained in the Island without payment of duty or tax and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 11 of the Customs and Excise Duties (General Reliefs) Act 1986.	Any person.	£1,000.
Section 165(1) and (3) of the Act		
Provision and maintenance of appliances, facilities and fittings; keeping the appliances in an approved place; allowing use of the same at any time to a proper officer; all necessary assistance to be given.	The person on whom the obligation falls.	£1,000.

**The Control of Movement of Goods Regulations
1984 (as they have effect in the Island)⁵**

Not to move or interfere with goods to which the Regulations apply other than in accordance with the Regulations.	The person moving or interfering with the goods.	£2,500 ⁵² .
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5. In the entry “Goods brought into the customs territory (the Island)”, for the entries headed “Articles 36a and 36b of the Code and Articles 183, 184a and 184c of the Implementing Regulations” substitute –

⁵³Articles 36a and 36b of the Code and Articles 183, 184a and 184c of the Implementing Regulation

Goods brought into the customs territory to be covered by a summary declaration, lodged within the applicable time-limits, by the prescribed means, to the prescribed office of entry and containing the requisite particulars.	Where a declaration has not been lodged, the person upon whom the obligation to lodge the declaration falls.	£1,000.
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6. In the entry relating to “Authorised economic operators”, omit “Article 5a of the Code”.
7. For the heading to the entry “Simplified Procedures” substitute ⁵⁴Simplified and Local Procedures⁵².
8. Omit “Local Clearance Procedures” and the entry beneath it.
9. In the entry “Customs Procedure with Economic Impact” –
- (a) for “Articles 6, 7, 85 to 87 and 90 of the Code and Articles 505 to 508 of the Implementing Regulation” substitute ⁵⁵Articles 85 and 87 of the Code⁵²;
- (b) omit –
- (i) “and Article 528 of the Implementing Regulation”; and
- (ii) “In respect of customs warehousing”.

⁵ SI 1984 No 1176, as applied in the Island by GC 208/84.

10. In the entry “Free Zones”, for the entry relating to “Article 105 of the Code and Articles 803 and 804 of the Implementing Regulation” substitute –

Article 176 of the Code

To keep stock records in the form approved by the Treasury. The designated person. £1,000.

11. In the entry “Customs status of goods and Community transit”, omit the entries headed –

- (a) “Article 313b(5) of the Implementing Regulation”;
- (b) “Article 313b(7) of the Implementing Regulation”; and
- (c) “Articles 6 and 7 of the Code and Articles 290a and 290b of the Implementing Regulation”.

12. In the entry “Information and Records” for the entries headed “Article 16 of the Code and Regulations 3 to 5 and 9 of the Accounts and Records Regulations” substitute –

Article 16 of the Code, the Customs Traders (Accounts and Records) Regulations 1995 (as they have effect in the Island)⁶

To keep and preserve records as required by Article 16 of the Code and by the Regulations. The person upon whom the obligation falls. £1,000.

13. For the entries under “Community System of Duty Reliefs” substitute –

Reliefs from customs duty and import VAT

Articles 8, 16, 33, 48, 52, 64, 71, 72, 78, 79 of Council Regulation 1186/2009

Not to lend, hire out, transfer or (in the case of Articles 8, 16 and 33) give as security goods admitted duty-free under the Regulation without (a) prior notification to the Treasury; and (b) payment of any import duties arising. In respect of non-notification: the person lending, hiring, transferring the goods or giving them as security. £1,000.

In respect of non-payment of duties: the person to whom the relief has been given. £1,000.

⁶ SI 1995 No 1203, as applied in the Island by SD 316.95.

SCHEDULE

**Articles 52, 65 and 80 of Council Regulation
1186/2009**

To inform the Treasury where the conditions for entitlement cease to be fulfilled or where the goods are to be used other than for the permitted purposes.	The institution or organisation in question.	£1,000.
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**The Customs and Excise (Personal Reliefs for
Special Visitors) Order 1993⁷**

The conditions for relief set out in the Order.	The entitled person.	£1,000. 22 .
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⁷ SD 96/93.



EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Customs (Contravention of a Relevant Rule) Regulations 2009⁸, (“the 2009 Regulations”). The 2009 Regulations provide that, where a person of a prescribed description contravenes a rule listed in the Schedule, that person is liable to a penalty in the prescribed amount.

Regulation 3 removes a number of unnecessary definitions from regulation 3 of the 2009 Regulations, and 5 corrects an incorrect reference inserted by an earlier amendment.

The Schedule makes such amendments to the Schedule to the 2009 Regulations as are necessary in consequence of the removal of the unnecessary definitions and simplifies some of the entries in the Schedule, including removing a number of unnecessary and redundant entries. The amendments made also —

- insert new entries into the Schedule, for breaches of rules in the Customs and Excise Management Act 1986 that are currently enforceable only by way of prosecution;
- amend entries in the Schedule under “Goods brought into the Customs Territory” to make clear who is liable to the penalty;
- amend the entries for breaches of Article 16 of Council Regulation (EEC) No 2913/92⁹ (the Community Customs Code, referred to as “the Code” in the Schedule) and of the Customs Traders (Accounts and Records) Regulations 1995¹⁰ to refer to those Regulations as a whole, and to simplify the description of the rules in question;
- amend the entries for breaches of Article 105 of the Code and Articles 803 and 804 of the Implementing Regulation¹¹ to refer instead to Article 176 of the Code and to simplify the description of the rule in question;
- replaces, in the Schedule, the entries for breaches of the repealed Council Regulation (EEC) No 918/83¹², with new (and simpler) entries for breaches of its successor, Council Regulation (EC) No 1186/2009¹³. It also makes separate provision for breaches of Customs and Excise (Personal Reliefs for Special Visitors) Order 1993¹⁴.

⁸ SD 907/09, which have been previously amended by SD 0989/11.

⁹ OJ No L302, 19.10.92, p1.

¹⁰ SI 1995 No 1203, as applied in the Island by SD 316/95.

¹¹ Commission Regulation (EC) No 2454/93/EEC (OJ L305, 23.04.93, p1).

¹² OJ No L105, 23.4.83, p1.

¹³ OJ No L324, 10.12.09, p23.

¹⁴ SD 96/93.